

Indiana Department of Revenue

Claim for Hardship

What is required to apply for a Claim for Hardship?

- Complete a Financial Statement, form FS-H.
- Must be current with all tax filings.
- Any Bankruptcy filings must have already been discharged or dismissed.

Who *may* qualify for a Claim for Hardship?

- Taxpayers who are facing financial difficulties due to:
 - Terminal and/or critical medical illness within the immediate family.
 - Personal devastation resulting from a natural disaster or an uncontrollable event.

What the Claim for Hardship *can not* do for you....

- Cancel your outstanding liabilities with no payment.
- Leave your liabilities on hold indefinitely.
- Settle for a lesser amount.
- Release a professional license, permit, or tax lien on any type of property until the amount due is paid in full.
- Intervene when a legal action has been filed, such as wage garnishment, bank account levy, collection suit, or court ordered appearance.

What the Claim for Hardship *can* do for you?

- Place a temporary hold on your account for a specified time period, with the intention of establishing a payment plan at the end of that time period.
- Establishing a payment plan with the taxpayer's special needs in mind, allowing additional time for repayment of the taxes due.

Attention: Your application can be rejected for the following reasons:

- Advanced collection proceedings: If a legal action has been filed (i.e. levy of wages and/or bank account, collection suit, or appearance in court).
- Past and/or Present income levels.
- Information listed on the Financial Statement: Failure to provide verification of all income, accounts, and expenses must be submitted for the current month and previous three (3) months
- Failure to submit the following required documentation:
 - A Letter of Circumstances answering in detail what prevented you from paying the taxes when they were due and what is currently preventing you from entering into a payment plan with the Collection Division of the Department.
 - A medical statement from your physician detailing the diagnosis and prognosis of your and/or a family members medical condition(s), if applicable.
 - Incomplete, illegible, and/or unsigned Financial Statement.
 - Bankruptcy Discharge or Dismissal notice, if applicable.
 - If you are a current or recently out-of-state resident, copies of the state tax return filed for the last three (3) years that was filed.
 - Copies of the federal tax return filed for the last three (3) years, including all pertinent schedules.

- If a corporation:
 - The last three (3) years of corporate returns or financial statements.
 - Proof of borrowing power.
 - Each owner/officer must provide a completed Financial Statement, form FS-1
- Any required tax filings not on file with the Department, both individual and business.

Claim for Hardship instructions:

- All pertinent information must be completed on the Financial Statement
- If a payment plan is being requested, a specific down payment and monthly payment amount must be requested.
- **Please note: the down payment must be received with the Claim for Hardship.**
- If a hardship hold is being requested, a specific amount of time must be requested (i.e. six months) prior to the start of your payment plan.

Please note: *If accepted into the Claim for Hardship program, your case may be reviewed periodically and you will be required to update **all** information previously submitted to this office. **You must file all future returns on time and any amount due must be paid timely. Failure to do so will result with your payment plan being cancelled, your case closed, and normal collection pursuit resuming.***

You can contact us at:

Office of the Taxpayer Advocate
Indiana Department of Revenue
P.O. Box 6155
Indianapolis, Indiana 46206-6155
(317) 232-4692

www.in.gov/dor/taxforms/fs1.html



FS-H
SF# 50112
(R/5-07)

Indiana Department of Revenue

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Financial Statement for Claim for Hardship

Please refer to pages 1 and 2 of this document to determine your eligibility and the requirements for this program. Your failure to follow all instructions provided and submitting all required documentation will result with your application being rejected. You will be notified within 15 to 20 working days, or less, if you have been accepted into or rejected from the Claim for Hardship program.

Personal Information

Name:	Spouse's Name:
Social Security Number:	Spouse's Social Security Number:
Address:	Address:
City, State, Zip:	City, State, Zip:
Home Telephone Number: ()	Home Telephone Number: ()
Cell Phone: ()	Cell Phone: ()
Date of Birth:	Date of Birth:

Dependents

Please list the name, age and relationship of all dependents who live with you.

Name	Age	Relationship

Employment Information

Your Employer's Name:	Spouse's Employer's Name:
Years Employed:	Years Employed:
Address:	Address:
City, State, Zip:	City, State, Zip:
Phone Number: ()	Phone Number: ()

Bank Account(s) Information

Please include all checking, savings, credit union accounts, Certificates of Deposit, and list safety deposit boxes held by you, your spouse and dependents.

Type of Account	Financial Institution Name	Account Number	Present Balance

Schedule 1**Monthly Income Information**

Your net pay\$ _____
Your spouse's net pay\$ _____
Rents paid to you (list property rent is being derived from).....\$ _____
Pensions\$ _____
Social Security Benefits\$ _____
Social Security Disability\$ _____
Profit from your business (**must attach Federal Schedule C, E, F or any other pertinent schedules**) ...\$ _____
Commissions\$ _____
Alimony/Child support received\$ _____
Welfare/Food Stamp assistance\$ _____
Other income (please list source)\$ _____
Total Monthly Income\$ _____

Schedule 2**Monthly Expenses Information**

Rent\$ _____
Mortgage\$ _____
Alimony/Child support paid\$ _____
Groceries\$ _____
Electricity\$ _____
Heat (oil, gas, etc.)\$ _____
Water/Sewer\$ _____
Telephone\$ _____
Transportation (gasoline, bus fare, etc.)\$ _____
Medical Expenses (physician's bills, medication **not** paid by insurance)\$ _____
Insurance Cost -
 Automobile\$ _____
 Health/Hospitalization\$ _____
 Life\$ _____
 Homeowner's/Renter's\$ _____
Total cost of insurance (auto, health, life, home, rental, etc.)\$ _____
Total cost of credit card payments (list card information on Schedule 3)\$ _____
Total loan payments (list loan information on schedule 4)\$ _____
Other expenses (**please itemize and explain below**)\$ _____
Total Monthly Expenses\$ _____

Other Expenses

Itemized Monthly Expenses and Explanations (attach additional sheets as needed)

Schedule 3**Credit Card Information**

List all credit card, lines of credit, and check overdraft protection held by you, your spouse, and/or your dependents (attach additional sheet as needed)

Name	Credit Limit	Balance Due	Expiration Date

Schedule 4**Loan Information**

List all loans that are currently outstanding

Name of Financial Institution	Amount of Payment	Balance Due

Schedule 5**Motor Vehicle Information**

Year	Make/Model	Financed Through	Current Value

Schedule 6**Real Estate Information**

Address	Financed Through	Current Value

Other assets

List other items that you, your spouse, and/or your dependents own or are currently buying (i.e. stocks, bonds, boats, furniture, jewelry, mechanics tools, RV, etc...)

If you are currently living with another individual, family or friend, and are paying no monthly expenses, that individual must read and understand the statement below and then sign and date this form.

Under penalties of perjury, I declare that the named individual(s) on this Financial Statement are currently residing with me and pay no monthly living expenses.

Printed Name

Signature

Date

Additional Information

Payment Plan Information

List below your **requested** payment plan arrangements that you can presently make.

Down Payment: \$ _____ Monthly Payment: \$ _____

Please explain how you determined these figures:

Under penalties of perjury, I declare that this statement of assets and liabilities and all other information included in this document or attached thereto are true and correct to the best of my knowledge and belief. I authorize the Indiana Department of Revenue to verify any and all facts included in this document.

Your Signature

Date

Spouse's Signature

Date